

**In the Claims:**

This listing of claims will replace all prior versions, and listings, of claims in the application:

1. – 23. (Cancelled)

23. (Currently amended) A method of manufacturing a thin film magnetic head comprising:

- (a) the step of forming a bottom pole layer on a lower core layer with a predetermined length from a surface facing a recording medium in [[the]] a-height direction;
- (b) the step of forming a first insulating layer on the bottom pole layer and the lower core layer, and then planarizing [[the]] upper surfaces of the bottom pole layer and the first insulating layer to the same plane;
- (c) the step of forming a nonmagnetic gap layer on at least the bottom pole layer;
- (d) the step of forming a partial insulating layer on the bottom pole layer with the gap layer provided therebetween to start from a position at a predetermined distance from the surface facing the recording medium so that a gap depth is regulated by the predetermined distance;
- (e) the step of forming a coil layer on a portion of the first insulating layer which is behind the partial insulating layer in the height direction, and coating the coil layer with a second insulating layer; and
- (f) the step of forming an upper core layer on the gap layer, the partial insulating layer and the second insulating layer, in which the upper core layer comprises a narrow tip region formed on the gap layer and the partial insulating layer to be exposed with a track width at the surface facing the recording medium, and a rear end region formed on the second insulating layer so that [[the]] a width dimension in the track width direction gradually increases in [[the]] a-backward height direction from [[the]] an end edge of the tip region.

24. (Currently amended) [[A]] The method of manufacturing a thin film magnetic head according to Claim 23, wherein in the step (d), the partial insulating layer is formed to extend to [[the]] a top of the first insulating layer.

25. (Currently amended) [[A-]] The method of manufacturing a thin film magnetic head according to Claim 24, wherein the partial insulating layer comprises an organic insulating layer.

26. (Currently amended) [[A]] The method of manufacturing a thin film magnetic head according to Claim 23, further comprising the following step (g) between the steps (b) and (c), and the following step (h) used instead of the step (e):

(g) the step of partially cutting [[the]] a top of the first insulating layer to form a coil forming surface behind the bottom pole layer in the height direction; and  
(h) the step of forming a coil layer on the coil forming surface, and coating the coil layer with a second insulating layer.